

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. )  
BDO SEIDMAN, LLP, )  
Respondent. )

Civil Action No. 02 CV 4822  
Hon. Milton I. Shadur

RECEIVED  
OCT 07 2002

FILED

OCT 04 2002

NOTICE OF FILING

MICHAEL W. DOBBINS  
CLERK, U.S. DISTRICT COURT

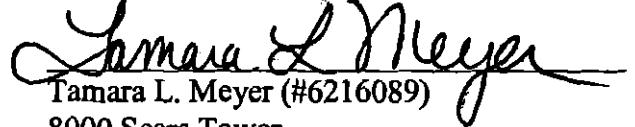
Respondent, BDO Seidman, LLP, by and through its attorneys Sonnenschein Nath & Rosenthal and White & Case LLP, hereby provides notice that, pursuant to the Order of the Court dated September 5, 2002, it has filed with the Court on October 3, 2002 the enclosed documents:

1. Log of privileged documents related to transactions identified as "similar to those described in Notice 2000-44" in the Petition to Enforce Internal Revenue Service Summons;
2. Log of privileged documents related to the transaction identified in paragraph 4 of the Declaration of Robert S. Greisman, dated August 27, 2002;
3. Log of privileged documents related to transactions potentially responsive to the Notice 2001-45 summons;

4. Log of privileged documents related to certain transactions on which BDO Seidman, LLP received opinions;<sup>1</sup>
5. Declarations in support of the logs of privileged documents;
6. Key to names contained in the logs of privileged documents.

Respectfully submitted,

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Attorneys for Respondent  
BDO Seidman, LLP

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<sup>1</sup> These documents relate to transactions on which BDO received opinions from outside legal counsel that the transactions were not the "same or substantially similar to" those described in Notice 2000-44. While not called for by the Court's Order, we are producing this log for purposes of full disclosure and in an abundance of caution because of the breadth of the summonses. BDO believes the documents are not responsive to the Notice 2000-44 summons.

**SEE CASE  
FILE FOR  
EXHIBITS**